

MARIN COUNTY DISTRICT ATTORNEY

**PAROLE ADVOCACY
PROGRAM GRANT**

GRANT AWARD NO. PA06010210

Independent Auditor's Report and Program Statements

For the Period July 1, 2007 through June 30, 2008

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY
PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

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MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY PROGRAM GRANT

FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

AUDIT SUMMARY

Audit Scope

We have audited the Parole Advocacy (PA) Program grant listed below:

<u>Grant Number</u>	<u>Audited Grant Period</u>	<u>Grant Award</u>	<u>Expenditures Claimed</u>
PA06010210	7/01/07 ~ 06/30/08	\$ 180,852	\$ 129,952

The grant was awarded to the Marin County District Attorney's Office by the State of California, Governor's Office of Emergency Services (OES).

The Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) are referred to as the Program statements of the Marin County District Attorney's Office. These statements are prepared from the grant budget approved by OES, the Report of Expenditures and Request for Funds (OES form 201) (Exhibit D), and the grantee's records.

OES has defined both questioned costs and costs recommended for disallowance. Questioned costs are costs which require additional support from the grantee or which require an allowability interpretation by OES. Costs recommended for disallowance are costs that we have documentary evidence beyond reasonable doubt that the grantee is in violation of legislative or regulatory requirements or specific conditions of pertinent grants. Costs questioned or recommended for disallowance result from audit procedures applied on a sample basis and may not represent total costs that may have been questioned or disallowed had all expenditures been tested. We noted no costs that we consider to be questioned or that we recommend for disallowance as defined above.

Background

The PA Program funds grant recipients are eight Victim/Witness Assistance Centers which provide direct advocacy services to victims and witnesses of parolee crimes during the parole revocation process. They provide direct advocacy services to victims of parolee crimes and victim-witnesses during parole revocation hearing process.

The key focus is to assist victims and witnesses participating in the parole revocation process and to ensure that involvement in the perpetrator's revocation of parole becomes part of a victim's road to recovery.

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY PROGRAM GRANT

FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Significant Accounting Policies

Description of Reporting Entity

The Program statements represent the status of cash and results of operations of the Marin County District Attorney's Office PA Program. The Program was funded by a grant from OES. The Program statements present only the activities of the VP Program and are not intended to present the financial position and result of operation of the Marin County District Attorney's Office in conformity with accounting principles generally accepted in the United States of America.

Basis of Presentation - Fund Accounting

The accounts of the Marin County District Attorney's Office are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Basis of Accounting - Modified Accrual

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the Program statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Most governmental units are accounted for using the modified accrual basis of accounting. Revenues are recognized either when they are received in cash (e.g., licenses or fines) or when collection of the amounts can be reasonably estimated to be received in the near future (e.g., property taxes). Expenses are generally recognized in the period in which goods and services are received or a liability is incurred.

Matching Fund Requirements

The PA Program does not require a matching of funds by the Marin County District Attorney's Office.

Cash On Hand

There was no cash on hand as of June 30, 2008.

MARIN COUNTY DISTRICT ATTORNEY

**PAROLE ADVOCACY
PROGRAM GRANT**

FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Grant Period

The Marin County District Attorney's Office was awarded a budget of \$180,852 for the period November 1, 2006 through June 30, 2008. During the period of November 1, 2006 through June 30, 2007 only \$50,900 was claimed and approved, leaving a balance of \$129,952 left to be claimed during the period of July 1, 2007 through June 30, 2008.

Due to government-wide budget cuts, Marin County District Attorney's Office will not receive funding from the Office of Emergency Services for the Parole Advocacy Program Grant for fiscal year 2008 – 2009. The grant period was also modified to extend the original grant period to June 30, 2008.

Exit Conference

The audit results and the audit report process were discussed with the representatives of the Marin County District Attorney's Office on December 22, 2008. It was explained to those in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the report.

CURRENT PERIOD FINDINGS

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY
PROGRAM GRANT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

CURRENT PERIOD FINDINGS

As a result of our audit testwork, evaluation of the internal control over financial reporting, and review of the Marin County District Attorney's Office compliance with applicable laws and regulations, no findings were identified in the current grant period.



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

INDEPENDENT AUDITOR'S REPORT

State of California
Governor's Office of Emergency Services
Monitoring and Audits Branch
Sacramento, CA 95814

We have audited the Status of Cash (Exhibit A), the Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office for the grant awarded by the State of California, Governor's Office of Emergency Services (OES) as noted below.

Grant Number

Audit Period

PA06010210

7/01/07 ~ 06/30/08

The amounts included in the Program statements are the responsibility of management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, as they pertain to financial audits. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Program statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the Program statements. We believe that our audit provides a reasonable basis for our opinion.

The Marin County District Attorney's Office prepares OES form 201 in accordance with OES requirements. The accounting practices used to prepare the forms may differ in some respects from generally accepted accounting principles of the United States of America. Accordingly, the accompanying Program statements, which are based in part on OES form 201, are not intended to present the financial position and results of operations in conformity with generally accepted accounting principles in the United States of America.



In our opinion, the Program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and cumulative expenditures, and the allowable costs for the grant and grant period audited.

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 22, 2008 on our consideration of the Marin County District Attorney's Office internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Parole Advocacy Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. D. Uhlenberg LLP

December 22, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

State of California
Governor's Office of Emergency Services
Monitoring and Audits Branch
Sacramento, CA 95814

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office, for the grant awarded by the State of California, Governor's Office of Emergency Services, noted below, and have issued our report thereon dated December 22, 2008.

Grant Number

Audit Period

PA06010210

7/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, as they pertain to financial audits. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatements.

In planning and performing our audit, we considered the Marin County District Attorney's Office internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Marin County District Attorney's Office internal control over financial reporting.

The management of the Marin County District Attorney's Office is responsible for establishing and maintaining an internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control over financial reporting policies and procedures. The objectives of an internal control over financial reporting are to provide management with reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized



use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of OES form 201. Because of inherent limitations in any internal control over financial reporting, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control over financial reporting policies and procedures in the following categories:

Accounting Controls

- Cash disbursement
- Cash receipts
- General ledger
- Payroll

Administrative Controls

- Financial reporting (OES form 201)
- Grant budget
- Cash management

Our consideration of the internal control over financial reporting included all of the categories listed above. The purpose of our consideration of the internal control over financial reporting was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the Program statements.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's program statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the program statements for the grant will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies



in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the State of California, Office of Emergency Services and the Marin County Parole Advocacy Program's management and is not intended to be, and should not be, used by anyone other than these specified parties.

C. M. Uhlenberg LLP

December 22, 2008
Redwood City, California



C. G. UHLENBERG LLP
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

PEGGY H. CHEN, C.P.A.

JEFFREY J. IRA, C.P.A.

KATHERINE CHAO, C.P.A.

JULIE T. LIN, C.P.A.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

State of California
Governor's Office of Emergency Services
Monitoring and Audits Branch
Sacramento, CA 95814

We have audited the Status of Cash (Exhibit A), Statement of Approved Budget and Cumulative Expenditures (Exhibit B), and the Statement of Costs Claimed and Accepted (Exhibit C) of the Marin County District Attorney's Office, for the grant awarded by the State of California, Governor's Office of Emergency Services, noted below, and have issued our report thereon dated December 22, 2008.

Grant Number

Audit Period

PA06010210

7/01/07 ~ 06/30/08

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Program statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to personal services, employee benefits, travel, consulting services, and operating expenses is the responsibility of the Marin County District Attorney's Office. As part of obtaining reasonable assurance about whether the Program statements are free of material misstatement, we performed tests of the Marin County District Attorney's Office compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Marin County District Attorney's Office complied, in all material respects, with the provisions referred to in the third paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Marin County District Attorney's Office had not complied, in all material respects, with those provisions.



This report is intended solely for the information and use of the State of California, Governor's Office of Emergency Services and the Marin County District Attorney's Office management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

C. L. Uhlerberg LLP

December 22, 2008
Redwood City, California

EXHIBITS

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY
PROGRAM GRANT
STATUS OF CASH
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

Grant Number PA06010210

RECEIPTS:

Grant Cash Received	\$ 129,952
Grantee Matched Funds	<u>-</u>
Total Receipts	129,952

EXPENDITURES:

Grant Expenditures	<u>(129,952)</u>
Cash on hand at the end of audit period	<u><u>\$ -</u></u>

EXHIBIT A

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY
PROGRAM GRANT
STATEMENT OF APPROVED BUDGET AND CUMULATIVE EXPENDITURES
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

	<u>BUDGET</u>	<u>EXPENDITURES CLAIMED</u>	<u>VARIANCE</u>	<u>GRANTEE MATCHED FUNDS</u>
<u>Grant Number PA06010210</u>				
Personnel services	\$ 130,445	\$ 87,513	\$ 42,932	\$ -
Operating expenses	25,189	17,221	7,968	-
Equipment	<u>25,218</u>	<u>25,218</u>	<u>-</u>	<u>-</u>
Grant expenditures ¹	<u>\$ 180,852</u>	<u>\$ 129,952</u>	<u>\$ 50,900</u>	<u>\$ -</u>

(1) The variance of \$50,900 was claimed during the period of November 1, 2006 through June 30, 2007.

EXHIBIT B

MARIN COUNTY DISTRICT ATTORNEY

PAROLE ADVOCACY
PROGRAM GRANT
STATEMENT OF COSTS CLAIMED AND ACCEPTED
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008

		PER AUDIT		
	PER EXHIBIT B COSTS CLAIMED	COSTS ACCEPTED	COST QUESTIONED	COSTS RECOMMENDED FOR DISALLOWANCE
<u>Grant Number PA06010010</u>				
Personnel services	\$ 87,513	\$ 87,513	\$ -	\$ -
Operating expenses	17,221	17,221	-	-
Equipment	<u>25,218</u>	<u>25,218</u>	<u>-</u>	<u>-</u>
Grant expenditures	<u>\$ 129,952</u>	<u>\$ 129,952</u>	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT C

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 7/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	PAROLE REVOCATION ADVOCACY PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	PA 06010210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	Jul 1, 2007 to Sep 30, 2007
	FINAL <input type="checkbox"/>

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:	Select from List	Select from List	Select from List	VWA	VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)						\$16,968
(B) OPERATING EXPENSES (+)						\$2,474
(C) EQUIPMENT (+)						\$25,000
CATEGORY - MATCH						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
ADVANCE - RECOUPED						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
TOTAL TO BE PAID						\$44,442

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell			10/26/07 - Rev 11/06/07
FINANCIAL OFFICER			10/26/07 - Rev. 11/06/07

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

FORM 201 (REV. 7/06)

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	PAROLE REVOCATION ADVOCACY PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	PA 06010210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	Oct 1, 2007 to Dec 31, 2007
FINAL	<input type="checkbox"/>

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT		FEDERAL GRANT		STATE GRANT		(12) TOTAL AMOUNT	
	Select from List	Select from List	Select from List	VWA	Select from List	VWA	(This Request)	
CATEGORY - REQUEST								
(A) PERSONAL SERVICES (+)				0		18,670		\$18,670
(B) OPERATING EXPENSES (+)				2,841		1,134		\$3,975
(C) EQUIPMENT (+)						0		\$0
CATEGORY - MATCH								
Enter Match as a negative number, i.e. -1000								
(A) PERSONAL SERVICES (-)				0		0		\$0
(B) OPERATING EXPENSES (-)				0		0		\$0
(C) EQUIPMENT (-)				0		0		\$0
ADVANCE - RECOUPED								
Enter Advance as a negative number, i.e. -1000								
(A) PERSONAL SERVICES (-)								\$0
(B) OPERATING EXPENSES (-)								\$0
(C) EQUIPMENT (-)								\$0
TOTAL TO BE PAID		\$0	\$0	\$0		\$2,841	\$19,804	\$22,645

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable Year Budget Act authority.

(13) TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR Kathryn Mitchell	X	Jan 28, 2008
FINANCIAL OFFICER Peggy Toth		Jan 28, 2008

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	PAROLE REVOCATION ADVOCACY PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	PA 06010210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	Q 3
Jan 1, 2008 to 03/31/08	FINAL

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
CATEGORY - REQUEST	Select from List	Select from List	Select from List	VWA	07-08	
(A) PERSONAL SERVICES (+)				0	30,606	\$30,606
(B) OPERATING EXPENSES (+)				3,317	0	\$3,317
(C) EQUIPMENT (+)				218	0	\$218
CATEGORY - MATCH	Enter Match as a negative number, i.e. -1000					
(A) PERSONAL SERVICES (-)				0	0	\$0
(B) OPERATING EXPENSES (-)				0	0	\$0
(C) EQUIPMENT (-)				0	0	\$0
ADVANCE - RECOUPED	Enter Advance as a negative number, i.e. -1000					
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
TOTAL TO BE PAID		\$0	\$0	\$3,535	\$30,606	\$34,141

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell			Apr 23, 2008
FINANCIAL OFFICER			Apr 23, 2008

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95655

(1) RECIPIENT	COUNTY OF MARIN
(1) IMPLEMENTING AGENCY	DISTRICT ATTORNEY
(2) PROJECT TITLE	PAROLE REVOCATION ADVOCACY PROGRAM
(3) ADDRESS	3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER	PA 06010210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD	* <i>Not</i> FINAL
	Apr 1, 2008 to Jun 1, 2008

(7) CONTACT PERSON	HELEN DONAHEY
(8) PHONE NUMBER	(415) 499-6383
(9) E-MAIL ADDRESS	hdonahey@co.marin.ca.us
(10) FAX NUMBER	(415) 499-3719

(11) FEDERAL/STATE ACRONYM:	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
CATEGORY - REQUEST	Select from List	Select from List	Select from List	VWA	VWA	
(A) PERSONAL SERVICES (+)				0	17,051	\$17,051
(B) OPERATING EXPENSES (+)				2,747	4,708	\$7,455
(C) EQUIPMENT (+)				0	0	\$0
CATEGORY - MATCH	Enter Match as a negative number, i.e. -1000					
(A) PERSONAL SERVICES (-)				0	0	\$0
(B) OPERATING EXPENSES (-)				0	0	\$0
(C) EQUIPMENT (-)				0	0	\$0
ADVANCE - RECOUPED	Enter Advance as a negative number, i.e. -1000					
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
TOTAL TO BE PAID	\$0	\$0	\$0	\$2,747	\$21,759	\$24,506

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

(13)	TYPED NAME	SIGNATURE	DATE
PROJECT DIRECTOR	Kathryn Mitchell		Jul 31, 2008
FINANCIAL OFFICER	Peggy Toth		Jul 31, 2008

EXHIBIT D

REPORT OF EXPENDITURES AND REQUEST FOR FUNDS

GOVERNOR'S OFFICE OF EMERGENCY SERVICES

MAIL TO: OES ACCOUNTING
3650 SCHRIEVER AVENUE
MATHER, CA 95656

(1) RECIPIENT COUNTY OF MARIN
(1) IMPLEMENTING AGENCY DISTRICT ATTORNEY
(2) PROJECT TITLE PAROLE REVOCATION ADVOCACY PROGRAM
(3) ADDRESS 3501 CIVIC CENTER DRIVE, ROOM 130 SAN RAFAEL, CA 94903

(4) GRANT AWARD NUMBER PA 06010210
(5) FEDERAL EMPLOYER IDENTIFICATION NUMBER COUNTY OF MARIN 94-6000519
(6) BILLING PERIOD LJ & VJ DATTEN Apr 1, 2008 to Jun 1, 2008
FINAL <input checked="" type="checkbox"/>

(7) CONTACT PERSON HELEN DONAHEY
(8) PHONE NUMBER (415) 499-6383
(9) E-MAIL ADDRESS hdonahey@co.marin.ca.us
(10) FAX NUMBER (415) 499-3719

	FEDERAL GRANT	FEDERAL GRANT	FEDERAL GRANT	STATE GRANT	STATE GRANT	(12) TOTAL AMOUNT (This Request)
(11) FEDERAL/STATE ACRONYM:	Select from List	Select from List	Select from List	VWA	VWA	
CATEGORY - REQUEST						
(A) PERSONAL SERVICES (+)					0	\$4,218
(B) OPERATING EXPENSES (+)					0	\$0
(C) EQUIPMENT (+)					0	\$0
CATEGORY - MATCH						
Enter Match as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)					0	\$0
(B) OPERATING EXPENSES (-)					0	\$0
(C) EQUIPMENT (-)					0	\$0
ADVANCE - RECOUPED						
Enter Advance as a negative number, i.e. -1000						
(A) PERSONAL SERVICES (-)						\$0
(B) OPERATING EXPENSES (-)						\$0
(C) EQUIPMENT (-)						\$0
TOTAL TO BE PAID	\$0	\$0	\$0	\$4,218	\$0	\$4,218

Under penalty of perjury, I certify I am the duly authorized officer of the claimant herein; this claim is in all respects true, correct, and all expenditures were made in accordance with all applicable laws, rules, regulations including, but not limited to Government Code Sections 1090 - 1096, and grant conditions; and, this claim is for all approved costs incurred within the Grant Performance Period and/or an advance of funds as provided for in the applicable year Budget Act authority.

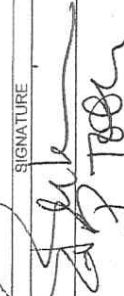
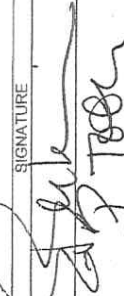
(13) PROJECT DIRECTOR	TYPED NAME	SIGNATURE	DATE
Kathryn Mitchell	ED BEBERIAN		9-03-08
FINANCIAL OFFICER	Peggy Toth		9-3-08

EXHIBIT D